



**CITY OF ROCKY RIVER LANDFILL  
CUYAHOGA COUNTY**

**AGREED-UPON PROCEDURES**

**FOR THE YEAR ENDED DECEMBER 31, 2004**



**Auditor of State  
Betty Montgomery**



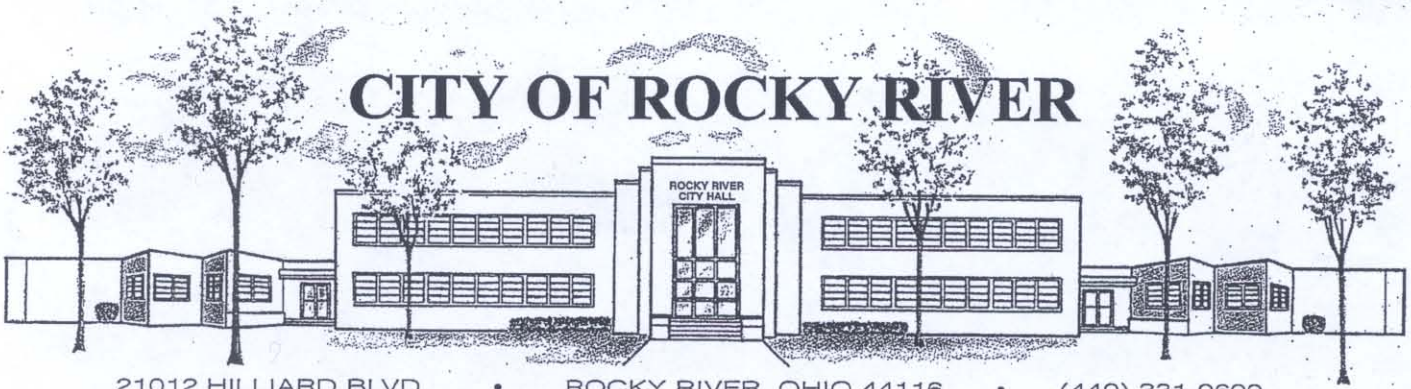
CITY OF ROCKY RIVER LANDFILL  
CUYAHOGA COUNTY

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# CITY OF ROCKY RIVER



Joe Koncelik, Director  
 Ohio Environmental Protection Agency  
 c/o Division of Solid and  
 Infectious Waste Management  
 P.O. Box 1049  
 Columbus, Ohio 43216-1049

Dear Mr. Koncelik,

I am the chief financial officer of the City of Rocky River, 21012 Hilliard Boulevard, Rocky River, Ohio (City). This letter is in support of the City's use of the financial test to demonstrate financial assurance, as specified in Chapter 3745-27 of the Administrative Code.

(1) The City is the owner or operator of the following facilities or scrap tire transporters for which financial assurance for final closure, post-closure care, scrap tire transporter final closure, or corrective measures is demonstrated through the financial test specified in Chapter 3745-27 of the Administrative Code and/or the City is the owner or operator of the following facilities for which financial assurance for any other environmental obligations are assured by a financial test. The current final closure, post-closure care, scrap tire transporter final closure, and/or corrective measures cost estimates, and any other environmental obligations provided for by a test are shown:

Name	City of Rocky River
Address	22401 Lake Road
City, State, Zip, County	Rocky River, Ohio 44116, Cuyahoga County
Final Closure	\$12,350
Corrective Measures	None.
Post Closure Care	None.
Scrap Tire Transporter Final Closure	None.
Other Environmental Obligations	None.

(2) The City is the owner or operator of the following facilities or scrap tire transporters for which financial assurance requirements for final closure, post-closure care, scrap tire transporter final closure, corrective measures, and/or any other environmental obligations are satisfied through a financial test other than that required by Chapter 3745-27 of the Administrative Code. The current final closure, post-closure care, scrap tire transporter final closure, and/or corrective measures cost estimates, and/or any environmental obligation covered by such financial assurance are shown for each facility or scrap tire transporter.

Name	City of Rocky River
Address	Not Applicable.
City, State, Zip, County	Not Applicable.
Final Closure	None.
Corrective Measures	None.
Post Closure Care	None.
Scrap Tire Transporter Final Closure	None.
Other Environmental Obligations	None.

The fiscal year of the City ends on December 31. The figures for the following items marked with an asterisk are derived from the City's independently audited, year-end financial statements for the most recently completed fiscal year, ended December 31, 2004.

**Alternative II**

1. Sum of current final closure, post-closure care, scrap tire transporter final closure, and/or corrective measures cost estimates, and any other environmental obligations assured by a financial test (total of all cost estimates shown in the two paragraphs above):	\$12,350
2. Current bond rating of most recent issuance and name of rating service:	Rating: Aa2 Rating Service: Moody's Investor Services
3. Date of issuance of bond:	February 11, 2005
4. Date of maturity of bond:	December 1, 2024
5. Total assured environmental costs:	\$12,350
*6. Total annual revenue:	\$27,850,547
7. Is line 5 divided by line 6 less than or equal to 0.43? <i>If No, complete lines 8 and 9.</i>	Yes
8. Multiply line 6 by 0.43 The maximum amount allowed to assure environmental costs.	\$
9. Line 8 subtracted from line 5	

This amount must be assured by another financial assurance mechanism listed in paragraphs (F), (G), (I), and/or (J), in rules 3745-27-15, 3745-27-16, and paragraphs (G), (H), (J), and/or (K) in rule 3745-27-18 of the Administrative Code.

I hereby certify that the wording of this letter is identical to the wording specified in paragraph (H) of rule 3745-27-17 of the Administrative Code as such rule was constituted on the date shown immediately below. I further certify that the City:

- (1) annual financial statements are prepared in conformity with generally accepted accounting principles for governments;
- (2) has not operated at a deficit equal to five per cent or more of total annual revenue in either of the past two fiscal years;

Joe Koncelik, Director  
Ohio Environmental Protection Agency  
June 22, 2005  
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- (3) is not in default on any outstanding general obligation bonds; and,
- (4) does not have outstanding general obligations rated less than BBB as issued by "Standard and Poor's" or Baa as issued by "Moody's."

You may contact me for additional information.

Thank you.

Sincerely,



Michael A. Thomas,  
Director of Finance  
June 22, 2005

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## Auditor of State Betty Montgomery

### REPORT OF INDEPENDENT ACCOUNTANTS ON APPLYING AGREED-UPON PROCEDURES

Members of City Council  
City of Rocky River  
and  
Joe Koncelik, Director  
Ohio Environmental Protection Agency

We have audited, in accordance with *Government Auditing Standards* issued by the Comptroller General of the United States, the basic financial statements of the City Rocky River, Cuyahoga County, Ohio, (the City) for the year ended December 31, 2004, and have separately issued our unqualified report thereon dated June 22, 2005.

In a letter to the Ohio Environmental Protection Agency dated June 22, 2005, Mike Thomas, Director of Finance of the City of Rocky River specified that certain amounts disclosed in that Letter were derived from the independently audited financial statements referred to in the first paragraph above.

We have performed the procedures described below as agreed to by the City of Rocky River and by the Ohio Environmental Protection Agency, solely to assist you in determining that certain amounts reported in the Letter agreed to, or can be computed from, amounts presented in the audited basic financial statements. The City's management is responsible for the information presented in the Letter. We followed the American Institute of Certified Public Accountants' attestation standards for agreed-upon procedures engagements. The sufficiency of the procedures is solely the responsibility of the addressees. Consequently, we make no representation regarding the sufficiency of the procedures described below either for the purpose for which this report has been requested or for any other purpose.

As required by Ohio Administrative Code Sections 3745-27-15(L)(5)(c), 3745-27-16(L)(5)(c) and 3745-27-18(M)(5)(c), we have agreed the following amounts included in the Letter to the audited financial statements:

Alternative 2, Line No.

5	Total assured environmental costs \$12,350
6	Total annual revenue \$27,850,547

The amounts on line 6 agree to the basic financial statements of the City of Rocky River, or can be computed from amounts appearing therein. We followed the definition for line 6 included in the *State Support Document for the Local Government Financial Test*, issued November 27, 1996 by the USEPA. Line 5 includes total assured environmental costs reported in the fund financial statements following Governmental Accounting Statement Number 18.

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On Applying Agreed-Upon Procedures  
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We were not engaged to, and did not conduct an examination, the objective of which would be to express an opinion on the Letter. Accordingly, we do not express such an opinion. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

This report is intended solely for the information and use of the addressees listed above and should not be used by anyone else.

A handwritten signature in black ink that reads "Betty Montgomery". The signature is written in a cursive, flowing style.

**Betty Montgomery**  
Auditor of State

June 22, 2005



**Auditor of State  
Betty Montgomery**

88 East Broad Street  
P.O. Box 1140  
Columbus, Ohio 43216-1140

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800-282-0370

Facsimile 614-466-4490

**CITY OF ROCKY RIVER LANDFILL**

**CUYAHOGA COUNTY**

**CLERK'S CERTIFICATION**

**This is a true and correct copy of the report which is required to be filed in the Office of the Auditor of State pursuant to Section 117.26, Revised Code, and which is filed in Columbus, Ohio.**

*Susan Babbitt*

**CLERK OF THE BUREAU**

**CERTIFIED  
JULY 14, 2005**